

HELM
FINANCIAL CORPORATION
September 19, 2001

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

RECORDATION NO. 19105-A FILED

OCT 09 '01 12-04 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Lease of Railroad Equipment dated August 28, 2001 by Helm Financial Corporation ("**Lease Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111


Name and Address of Lessee: Illinois Central Railroad Company
17550 South Ashland Avenue
Homewood, IL 60430

Equipment: 26 RBL Boxcars
IC 151745-151770

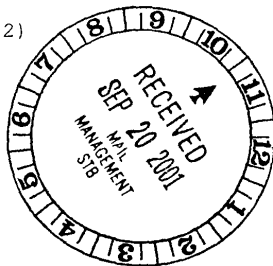
Please record this Lease Termination as a supplemental agreement to STB Recordation No. 19105 filed on December 19, 1994 at 3:45 PM. The filing fee of \$28.00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

Summary: Termination of Lease of Railroad Equipment dated August 28, 2001 by Helm Financial Corporation for 26 RBL boxcars, IC 151745-151770, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 19105.

Yours truly,


Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)



19105-A 12:04

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 28, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of October 28, 1994 and Schedule No. 1 thereto dated as of October 18, 1994 ("Lease") with Illinois Central Railroad Company, a Delaware corporation, with respect to the twenty-six (26) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("STB") under Recordation No. 19105 filed on December 19, 1994 at 3:45 PM.

The Lease was terminated on December 31, 2000. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

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SURFACE TRANSPORTATION BOARD

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO



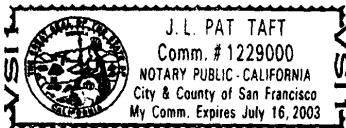
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On September 4, 2001, before me, J. L. Pat Taft, personally
appeared Barbara W. Wilson, Senior Vice President and Chief Financial
Officer of **HELM FINANCIAL CORPORATION**,

 X personally known to me -OR-

 proved to me on the basis of satisfactory evidence

to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within
instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in
his/~~her~~/~~their~~ authorized capacity~~(ies)~~, and that by ~~his~~/~~her~~/~~their~~
signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf
of which the person~~(s)~~ acted, executed the instrument.



Witness my hand and official seal.


SIGNATURE OF THE NOTARY



SCHEDULE A

Description of the Units:

Twenty-six (26), RBL, fifty foot (50'), 70-ton, Grade A Insulated Boxcars

Unit Numbers: IC 151745-151770

Day